

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is
___ being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope
addressed to the Commissioner for Patents address below.

X being transmitted via EFS or via facsimile to (571) 273-8300 (Centralized Facsimile Number) at the U.S.
Patent and Trademark Office to the Attention of Examiner William Joseph Klimowicz.

/Mark D. Saralino/

Mark D. Saralino

September 26, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Koichiro HIRABAYASHI et al.

Application No.: 10/802,237

Filing Date: March 17, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: William Joseph Klimowicz

Art Unit: 2627

**Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

RESPONSE TO OFFICE ACTION DATED JUNE 27, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully
requested in view of the following amendments and comments.